

# CALIFORNIA CHART OF ACCOUNTS

## CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0

June 2017

For Productions with CALs issued on or after July 1, 2016

The chart below is intended as a helpful guide. Qualified Expenditures apply to pre-production, production, and post-production – not for development, marketing, publicity, or distribution costs. Please read Budget Tagging and Tracking Tips before budgeting your project.

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased or rented and used in the state. In order for wages to qualify, all services must be performed in the state.

All out of state expenditures should be tagged XX in your total production budget and as a free field code. This will enable the production to calculate all qualified and non-qualified California expenditures (for reporting purposes) and exclude the non-qualified out of state expenditures. XX tagging is not indicated in the chart below.

The first column is for independent projects. Visual Effects (VU) indicates expenditures eligible for Bonus Points.

The in zone/out of zone columns are for non-independent projects (excluding Relocating TV Series).

5% UPLIFT TAGGING – Non-Independent Productions only (excluding Relocating TV Series):

- Visual Effects (VU) and Music Scoring & Track Recording (MU) expenditures that qualify for the additional 5% tax credit are indicated in GREEN. Visual Effects (VU) expenditures also qualify for Jobs Ratio Bonus Points.
- “Outside the Zone” (OZ) expenditures include prep, shoot, and strike periods only – as long as they are incurred outside the zone and related to principal photography (PP), 2<sup>nd</sup> units and/or reshoots during the applicable period (prep/shoot/strike) outside the zone.
  - WAGES: All wage related line items for OZ labor should be tagged (QW and ZW).
  - NON-WAGE EXPENDITURES: All non-wage related line items for OZ expenditures should be tagged (ZE). ZE expenditures are prorated by the number of PP days in relation to total PP days.
  - OPTIONAL: Consumables, purchased or leased and used wholly outside the zone, may be tagged (ZC). ZC expenditures will not be prorated; applicants will get 100% of the cost towards tax credits. A list of total consumables can be found in the Guidelines – Appendix A.

Note: For an OZ expenditure to qualify for uplift, it must be purchased or leased and used outside the zone. If purchased or leased outside the zone and brought into the zone, only the OZ day’s usage qualifies for the additional 5% tax credit. Rentals from vendors in the zone do not qualify for uplifts when used outside the zone.

See Guidelines with respect to expenditures eligible for 5% uplift.

Acct #	Description	Indie	In Zone	Out of Zone	Comments
		Out of Zone items must be <u>acquired</u> Outside the Zone to qualify as a ZE or ZC			
367-48	2D to 3D conversion (Post)	QE, VU	QE, VU	QE, VU	Must be included in CFC budget; CA vendor.
367-29	3D Related Costs (Production)	QE	QE	QE	Must be incurred, purchased or rented in CA.
112-20	Accountants – Construction	QW	QW	QW, ZW	
112-21	Accountants – Payroll	QW	QW	QW, ZW	

QW = Qualified Wages  
ZW = Out of Zone Wages  
MU = Music Uplift

QE = Qualified Expenditures  
ZE = Out of Zone Expenditures  
OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
ZC = Out of Zone Consumables  
VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
470-41	Accountants – Post Production	QE	QE	QE	Does not include Agreed Upon Procedures Report or CPA.
112-16	Accountants – Production	QW	QW	QW, ZW	
112-19	Accountants – Production, Assistant	QW	QW	QW, ZW	
367-16	Accountants – Visual Effects	QW	QW	QW	
367-17	Accountants – Visual Effects Assistant	QW	QW	QW	
101-02	Acquisition Expenses	NQ	NQ	NQ	
366-48	AFM Reuse Fees	NQ	NQ	NQ	
470-02	Agreed Upon Procedures Auditing	NQ	NQ	NQ	
159-63	Rentals – Air Conditioning & Heating Rentals	QE	QE	QE	
110-01 150-01 155-01	Airfares – Above The Line Airfares – Location Survey Airfares – Production	QE	QE	QE, ZE	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased from OZ vendor for OZ travel during the applicable period.
372-01	Airfares – Post Production	QE	QE	QE	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased from OZ vendor for OZ travel during the applicable period.
110-09	Airfares – Studio Executives	NQ	NQ	NQ	
364-45	Airline Versions – Mixes / Dubs	NQ	NQ	NQ	
366-16	Album Mastering	NQ	NQ	NQ	
125-15	Alterations, Outside	QE	QE	QE, ZE	
470-03	AMPTP Fees	NQ	NQ	NQ	
124-41	Animal Purchases	QE	QE	QE, ZE	
124-51	Animal Rentals	QE	QE	QE, ZE	QE, ZC if rented OZ and only used OZ during the applicable period.
124-04 124-05	Animal Trainers/ Handlers (Wild and Domestic)	QW	QW	QW, ZW	
124-55	Animal Transportation, Feeding & Stabling	QE	QE	QE, ZE	Transportation within CA. ZC if rented or purchased and fully consumed OZ during the applicable period.
361-08	Animation / Quick Time Editor	QW	QW	QW	
362-07	Animation / Quick Time Sound Editor	QE	QE	QE	QW if paid directly to the individual.
364-34	Answer Print, Select Print	QE	QE	QE	Limit one.
114-08	Art Department – Other Labor	QW	QW	QW, ZW	
114-07	Art Department Coordinator	QW	QW	QW, ZW	
114-02	Art Director	QW	QW	QW, ZW	

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
114-03	Art Director, Assistant	QW	QW	QW, ZW	
112-02	Assistant Director – First	QW	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
112-03	Assistant Director – Key Second	QW	QW	QW, ZW	
112-04	Assistant Director – Other, Second and Trainees	QW	QW	QW, ZW	
104-04	Associate Producers	NQ	NQ	NQ	
111-46	Atmosphere Cars	QW	QW	QW, ZW	If paid to qualified labor through payroll company as car allowance.
370-13	Audience Recruitment	NQ	NQ	NQ	
119-07	Audio Crew, Additional – Production	QW	QW	QW, ZW	
119-06	Audio Playback Assistant	QW	QW	QW, ZW	
119-05	Audio Playback Operator	QW	QW	QW, ZW	
470-02	Auditing – Tax Incentive Agreed Upon Procedures	NQ	NQ	NQ	
471-010	Auditors – Insurance	QE	QE	QE	
135-50	Automobile Rentals	QE	QE	QE, ZE	QE, ZC if rented OZ and fully consumed OZ during the applicable period.
135-40	Automobile Supplies	QE	QE	QE, ZE	
111-01	Background Actors (Extras)	QW	QW	QW, ZW	
114-71 115-90	Backings Rentals & Purchases	QE	QE	QE, ZE	ZC if purchased OZ and fully consumed OZ during the applicable period.
159-50	Backlot Rentals	QE	QE	QE	
470-04	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	NQ	NQ	
364-37	Black Track Print	QE	QE	QE	Limit one.
367-21	Blue/Green Screen Shooting and/or Rentals	QE	QE	QE	
135-42 135-52	Boat/Watercraft Rentals & Supplies	QE	QE	QE, ZE	QE, ZC if rented OZ and fully consumed OZ during the applicable period.
119-02 11-04	Boom Operator	QW	QW	QW, ZW	
###-45	Box Rentals – ATL Staff	QE	QE	QE	On qualified labor only.
107-45	Box Rentals – Cast	NQ	NQ	NQ	
###-45	Box Rentals – Crew	QE	QE	QE	On qualified labor only. QE, ZC for OZ local hires.
475-45	Box Rentals - Previews	NQ	NQ	NQ	
104-45	Box Rentals – Producers	NQ	NQ	NQ	
367-63	Box Rentals – Visual Effects	QE	QE	QE	Production company in house staff only.
102-45	Box Rentals – Writers	NQ	NQ	NQ	

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
123-04	Buyers – Set Dressing	QW	QW	QW, ZW	
183-20	C.S.A.C.S. – Contract Services Administration Trust Fund – Editors Union	QW	QW	QW	
183-06	CA Care Medical (Covered California)	QE	QE	QE	On qualified labor only.
470-05	CA Sales Taxes	QE	QE	QE	
183-05	CA Solvency Tax	NQ	NQ	NQ	
183-07	CA State Unemployment Insurance	QW	QW	QW, ZW	On qualified labor only. See Fringe Table.
183-08	CA Worker's Compensation	QW	QW	QW, ZW	On qualified labor only.
120-56	Cable Package	QE	QE	QE, ZE	QE, ZC if rented OZ and fully consumed OZ during the applicable period.
119-03	Cablepersons	QW	QW	QW, ZW	
118-10	Camera Crew, Additional	QW	QW	QW, ZW	
118-02	Camera Operator	QW	QW	QW, ZW	
118-03	Camera Operator, First Assistant	QW	QW	QW, ZW	
118-04	Camera Operator, Second Assistant	QW	QW	QW, ZW	
118-51	Camera Package	QE	QE	QE, ZE	QE, ZC if rented OZ and fully consumed OZ during the applicable period.
106-47	Car Allowances – Cast	NQ	NQ	NQ	
###-47	Car Allowances – Crew	QW	QW	QW, ZW	Qualified labor for off-camera work days only.
105-47	Car Allowances – Directors	NQ	NQ	NQ	On qualified labor only.
104-47	Car Allowances – Producers	NQ	NQ	NQ	
108-47	Car Allowances – Stunts	QW	QW	QW, ZW	Qualified labor for off-camera work days only.
103-47	Car Allowances – Writers	NQ	NQ	NQ	
470-06	Carbon Offset Cert/Tree Planting	QE	QE	QE	
47007	Career Readiness Financial Contribution	NQ	NQ	NQ	
470-07	Career Readiness Intern Salaries	NQ	NQ	NQ	
116-12	Carpenters – Stand By	QW	QW	QW, ZW	
366-56	Cartage	QE	QE, MU	QE, MU	Within CA.
471-11	Cast Exams	QE	QE	QE	QW if doctor is paid directly.
106-60	Cast Miscellaneous Expenses	QE	QE	QE, ZE	Itemized with proof of payment by production company. ZC if rented and used only OZ during the applicable period.
106-01	Cast/Voices/Singers	NQ	NQ	NQ	
106-21	Casting Assistants	QW	QW	QW	
106-20	Casting Director	QW	QW	QW	For work performed in CA.

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
116-57	Catered Food	QE	QE	QE, <b>ZC</b>	<b>ZC</b> if purchased and fully consumed OZ during the applicable period.
150-19	Caterers Labor	QW	QW	QW, <b>ZW</b>	
###-49	Cell Phones – ATL Staff	QE	QE	QE	On qualified labor only.
106-49	Cell Phones – Cast	NQ	NQ	NQ	QE if paid direct to CA cell provider.
106-49	Cell Phones – Cast Staff	QE	QE	QE	On qualified labor only.
###-49	Cell Phones – Crew	QE	QE	QE	On qualified labor only. <b>ZC</b> for OZ residents only.
105-49	Cell Phones – Director	NQ	NQ	NQ	QE if paid direct to CA cell provider.
102-49	Cell Phones – Producers	NQ	NQ	NQ	QE if paid direct to CA cell provider.
367-63	Cell Phones – Visual Effects	QE	QE	QE	Production company in house staff only.
367-07	CGI Artists	QW, <b>VU</b>	QW, <b>VU</b>	QW, <b>VU</b>	QE, <b>VU</b> if paid through a third party vendor.
105-04	Choreographer	QW	QW	QW, <b>ZW</b>	Off camera work only.
470-13	City Business License	QE	QE	QE	
470-14	Clearance Coordinator	QW	QW	QW	QE if paid to third party vendor.
102-19	Clearance Fees	QE	QE	QE	If paid to a CA company.
102-20	Clearance License Fees	NQ	NQ	NQ	
364-12	Closed Captioning	QE	QE	QE	
361-12	Coding	QE	QE	QE	
370-06	Color Correcting - Release	QE	QE	QE	
370-06	Color Correcting - Previews	NQ	NQ	NQ	
470-15	Community Relations & Film Promotion	NQ	NQ	NQ	
	Completion Bond	Include as contractual charges, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.			Up to <u>2%</u> on qualified spend only allowable as a contractual expense; Must be purchased from a CA-based Bond Company and included in Total Production Budget.
366-01	Composer	NQ	NQ	NQ	
364-38	Composite Checkprint	QE	QE	QE	Limit one.
470-16	Computer Office Equipment	QE	QE	QE	1/5 of purchase price if > \$250.
366-07	Conductor	QW	QW, <b>MU</b>	QW, <b>MU</b>	If not also score composer.
361-11	Conforming - Editorial	QE	QE	QE	
364-58	Consolidated Record Audio Masters	NQ	NQ	NQ	
114-12	Construction Carpentry Foreman	QW	QW	QW, <b>ZW</b>	
114-11	Construction Coordinator	QW	QW	QW, <b>ZW</b>	
115-92	Construction Start-Up Expenses	QE	QE	QE, <b>ZE</b>	<b>ZC</b> if rented and fully consumed OZ during the applicable period.
470-16	Digital Office Equipment	QE	QE	QE	1/5 of purchase price if > \$250.

QW = Qualified Wages  
ZW = Out of Zone Wages  
MU = Music Uplift

QE = Qualified Expenditures  
ZE = Out of Zone Expenditures  
OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
ZC = Out of Zone Consumables  
VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
367-52	Rentals – Computer – VFX Staff	QE, <b>VU</b>	QE, <b>VU</b>	QE, <b>VU</b>	On qualified labor only.
367-52	Visual Effects – Computer Rentals	QE, <b>VU</b>	QE, <b>VU</b>	QE, <b>VU</b>	On qualified labor only.
	Contingency	Include as contractual charges, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.			Up to 10% only on estimated qualifying expenditures in CA
364-11	Continuity / Spotting List	NQ	NQ	NQ	
140-20	Conversions, Dailies – Film to Media	QE	QE	QE, <b>ZE</b>	
366-08	Copyists	QW	QW, <b>MU</b>	QW, <b>MU</b>	
101-08	Copyright Fee	NQ	NQ	NQ	
470-17	Corporate Tax Return	NQ	NQ	NQ	
125-01	Costume Designer	QW	QW	QW, <b>ZW</b>	
125-02	Costume Designer, Assistant	QW	QW	QW, <b>ZW</b>	
125-07	Costume Sketch Artist	QW	QW	QW, <b>ZW</b>	
125-03	Costume Supervisor	QW	QW	QW, <b>ZW</b>	
125-05	Costumers	QW	QW	QW, <b>ZW</b>	
125-04	Costumers, Key	QW	QW	QW, <b>ZW</b>	
366-64	Courier Charges	QE	QE	QE	Within CA.
471-50	Covered California	QE	QE	QE	
470-18	CPA Expense for AUP Report	NQ	NQ	NQ	
116-11	Craft Service Labor	QW	QW	QW, <b>ZW</b>	
361-80	Craft Service – Editorial	QE	QE	QE	
116-56	Craft Service Food	QE	QE	QE, <b>ZC</b>	<b>ZC</b> if purchased and fully consumed OZ during the applicable period.
122-03 122-07	Creature Effects Assistants	QW	QW	QW, <b>ZW</b>	
122-01	Creature Effects Coordinator	QW	QW	QW, <b>ZW</b>	
122-02	Creature Effects Foreman	QW	QW	QW, <b>ZW</b>	
122-09	Creature Effects Manufacturing – Labor	QW	QW	QW, <b>ZW</b>	
122-10	Creature Effects Manufacturing – Materials	QE	QE	QE, <b>ZE</b>	
122-08	Creature Effects Rigging and Striking	QW	QW	QW, <b>ZW</b>	
120-13	Current	QE	QE	QE, <b>ZC</b>	
367-44	Cyberscanning	QE, <b>VU</b>	QE, <b>VU</b>	QE, <b>VU</b>	
118-07	D.I.T.	QW	QW	QW, <b>ZW</b>	
147-50	D.O.T. Filings	QE	QE	QE	
140-20	Dailies Telecine – Film to Media	QE	QE	QE	
111-08	Dancers – Extras	QW	QW	QW, <b>ZW</b>	Must be paid through extras voucher.

QW = Qualified Wages  
ZW = Out of Zone Wages  
MU = Music Uplift

QE = Qualified Expenditures  
ZE = Out of Zone Expenditures  
OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
ZC = Out of Zone Consumables  
VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
107-05	Dancers – Performers	NQ	NQ	NQ	
367-61	Data I/O and Archiving	QE	QE	QE	
367-62	Data Sharing Fees	QE	QE	QE	
367-11	Data Wrangler	QW	QW	QW	
470-19	DAX System	QE	QE	QE	
370-08	DCP- Previews	NQ	NQ	NQ	
368-31	Develop Mattes	QE	QE	QE	
368-30	Develop Wedges	QE	QE	QE	
105-03	Dialogue Coach, Acting Coach	QW	QW	QW, ZW	Within qualified period
364-03	Dialogue Transfers	QE	QE	QE	
367-10	Digital Asset Manager	QW, VU	QW, VU	QW, VU	
364-59	Digital Cinema Package (DCP) DCDM	QE	QE	QE	Limit one.
370-08	Digital Cinema Package (DCP) DCDM - Previews	NQ	NQ	NQ	
367-60	Digital Delivery	QE, VU	QE, VU	QE, VU	VFX vendor cost for delivery of shots in format required by editor.
364-56	Digital Intermediate	QE	QE	QE	
365-20	Digital Transfers	QE	QE	QE	
105-01	Director	NQ	NQ	NQ	
118-01	Director of Photography	QW	QW	QW, ZW	
105-08	Director's Assistant	QW	QW	QW, ZW	
105-07	Director's Secretary	QW	QW	QW, ZW	
147-04	Dispatcher	QW	QW	QW, ZW	
470-20	Dolby License Fees	NQ	NQ	NQ	
123-41	Drapery/Carpet	QE	QE	QE, ZE	
147-##	Drivers	QW	QW	QW, ZW	
147-49	Drop Loads – Equipment Rentals	QE	QE	QE, ZE	Intrastate only. ZC if rented OZ and used only OZ during the applicable period.
364-51	Drop-ins – Visual Effects	QE	QE	QE	Does not qualify for uplift
470-20	DTS License Fees	NQ	NQ	NQ	
475-90	DVD Extras, Trailers, EPK	NQ	NQ	NQ	
361-51	Editing Room Rentals	QE	QE	QE	If editorial crew is out of zone, then QE, ZC for applicable period OZ.
364-01	Editorial Reprints	QE	QE	QE	
370-01	Editorial Staff, Additional – Preview	QW	QW	QW	
370-01	Preview – Additional Editorial Staff	QW	QW	QW	

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift



Acct #	Description	Indie	In Zone	Out of Zone	Comments
362-08	Editors – ADR	QE	QE	QE	QW if paid directly to the individual.
362-10	Editors – ADR, Additional	QE	QE	QE	
362-09	Editors – ADR, Assistant	QE	QE	QE	
365-01	Editors – Music	QW	QW	QW	QE if paid through outside vendor.
365-03	Editors – Music, Assistant	QW	QW	QW	
361-01	Editors – Picture	QW	QW	QW, ZW	QW, ZW for Principal Photography only if editorial staff is working out of zone during applicable period.
361-07	Editors – Additional Staff				
361-08	Editors – Animation				
361-05	Editors – Picture, Apprentice				
361-02	Editors – Picture, First Assistant				
361-03	Editors – Picture, Second Assistant				
361-04	Editors – Picture, Third Assistant	QW	QW	QW, ZW	
362-02	Editors – Sound Effects	QE	QE	QE	QW if paid directly to the individual.
362-05	Editors – Sound Effects, Additional	QE	QE	QE	
362-06	Editors – Sound Effects, Additional Assistant	QE	QE	QE	
362-04	Editors – Sound Effects, Apprentice	QE	QE	QE	
362-03	Editors – Sound Effects, Assistant	QE	QE	QE	
362-07	Editors – Sound, Animation / Quick Time	QE	QE	QE	
367-04	Editors – Visual Effects	QW, VU	QW, VU	QW, VU	
367-05	Editors – Visual Effects Assistant	QW, VU	QW, VU	QW, VU	
120-12	Electric Current Tie-Ins	QE	QE	QE, ZC	
120-51	Electric Package	QE	QE	QE	QE, ZC if rented OZ and fully consumed OZ during the applicable period.
120-52	Electric Stage Package				
123-10	Electrical Fixture Manufacturing/Labor	QW	QW	QW, ZW	
120-05	Electricians	QW	QW	QW, ZW	QE, ZC for OZ local hires.
120-02	Electricians – Best Boy	QW	QW	QW, ZW	
120-08	Electricians – Rigging and Striking	QW	QW	QW, ZW	QE, ZC for OZ local hires.
366-52	Electronic Music Package	QE	QE	QE	If not part of composer package fee.
104-80	Entertainment & Meals – Producers & Staff	QE	QE	QE, ZC	ZC if purchased OZ and consumed OZ during the applicable period.
105-80	Entertainment & Meals– Director & Staff	QE	QE	QE, ZC	ZC if purchased OZ and consumed OZ during the applicable period.
106-80	Entertainment and Meals - Cast	QE	QE	QE, ZC	ZC if purchased and consumed OZ during the applicable period.
475-80	Entertainment and Meals – Publicity	NQ	NQ	NQ	
361-56	Equipment Shipping	QE	QE	QE	Within CA only.
116-53	Equipment, Additional	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
104-02	Executive Producer	NQ	NQ	NQ	

QW = Qualified Wages  
ZW = Out of Zone Wages  
MU = Music Uplift

QE = Qualified Expenditures  
ZE = Out of Zone Expenditures  
OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
ZC = Out of Zone Consumables  
VU = Visual Effects Uplift



Acct #	Description	Indie	In Zone	Out of Zone	Comments
111-06	Extras – Pre-Production Interviews and Fittings	QW	QW	QW, ZW	
111-04	Extras – Special Ability Extras, Photo Doubles	QW	QW	QW, ZW	Includes singers & choir, sideline musicians, dancers.
111-01	Extras (Guild)	QW	QW	QW, ZW	
111-02	Extras (Waiver/Non-Union)	QW	QW	QW, ZW	
111-21	Extras Casting Assistant	QW	QW	QW, ZW	For CA casting duties only.
111-25	Extras Casting Commission	QE	QE	QE	
111-20	Extras Casting Director	QW	QW	QW, ZW	For CA casting duties only.
183-19	Extras Casting Fee (Does not include handling fee)	QE	QE	QE	
368-14	Fades & Dissolves	QE	QE	QE	
183-03	FICA – Medicare	NQ	NQ	NQ	See Fringe Table.
183-02	FICA – Social Security	NQ	NQ	NQ	
362-80	Field Recordist	QE	QE	QE	QW if paid directly to the individual.
364-41	Film Archival: Negative or Inter negative	QE	QE	QE	Limit one each.
364-40	Film Archival: YCM Color Separations, Digital Separations	NQ	NQ	NQ	
364-02	Film Leader	QE	QE	QE	
140-19	Film Printing	QE	QE	QE	
159-03 150-10	Fire Safety Officers/Police	QW	QW	QW, ZW	QE if paid through third party. Must be OZ vendor to qualify as ZC.
114-15	First Aid / Medic – Construction	QW	QW	QW, ZW	
116-15	First Aid / Medic – On Set	QW	QW	QW, ZW	
370-11	Focus Groups	NQ	NQ	NQ	
363-15	Foley Stages	QE	QE	QE	Stages must be in CA.
363-16	Foley Walkers	QE	QE	QE	
131-08	Food Stylist	QW	QW	QW, ZW	
364-60	Foreign Localized Versions	NQ	NQ	NQ	
###-99	Fringe Benefits – Crew	QW	QW	QW, ZW	See Fringe Table
475-99	Fringe Benefits – Publicity	NQ	NQ	NQ	
101-99	Fringe Benefits – Story & Rights	NQ	NQ	NQ	
183-01	FUI – Federal Unemployment Insurance	NQ	NQ	NQ	
367-54	Furniture Rentals – Visual Effects	QE	QE	QE	Production company in house staff.
183-04	FUTA	NQ	NQ	NQ	
120-01	Gaffer/Chief Lighting Technician	QW	QW	QW, ZW	
147-40	Gasoline & Oil	QE	QE	QE, ZE	QE, ZC if purchased OZ and fully consumed OZ during the applicable period.

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
120-04	Generator Operator and Assistants	QW	QW	QW, ZW	
364-42	Geographical Separations	NQ	NQ	NQ	
###-65	Gifts – Cast and Crew	NQ	NQ	NQ	
120-41	Globes, Gels and Carbons	QE	QE	QE, ZE	
115-94	Greens	QE	QE	QE, ZE	ZC if rented and fully consumed OZ during the applicable period.
116-10	Greensperson	QW	QW	QW, ZW	
470-21	Grievances, Unions	NQ	NQ	NQ	
116-51	Grip Package	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
116-02	Grips – Best Boy	QW	QW	QW, ZW	
116-03	Grips – Company	QW	QW	QW, ZW	
116-05	Grips – Crane	QW	QW	QW, ZW	
116-04	Grips – Dolly	QW	QW	QW, ZW	
116-01	Grips – Key	QW	QW	QW, ZW	
116-08	Grips – Rigging and Striking	QW	QW	QW, ZW	
###-35	Ground Transportation	QE	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. Must be purchased from an OZ CA vendor for OZ work during the applicable period to qualify as ZC.
106-03	Guardian, Cast	QW	QW	QW, ZW	Per diem Only.
127-12	Hairstylists	QW	QW	QW, ZW	
127-11	Hairstylists – Key	QW	QW	QW, ZW	
127-17	Hairstylists, Additional	QW	QW	QW, ZW	
183-24	Handling Fees - Above the Line	QW	QW	QW, ZW	On qualified labor only.
183-25	Handling Fees – Below the Line	QW	QW	QW, ZW	
470-22	Harassment Training	NQ	NQ	NQ	
140-22	HD-Cam	QE	QE	QE, ZE	
118-41	Helmet Camera Purchase	QE	QE	QE, ZE	Subject to digital asset reduction.
125-40	Purchases - Expendables	QE	QE	QE, ZE	ZC if purchased OZ and consumed OZ during the applicable period.
183-11	Holiday Accrual (if not budgeted separately)	See Comment			Exclude if holiday pay is a line item, otherwise 3.719% maximum (if applicable)
183-12	Holiday Paid	QW	QW	QW, ZW	
###-02	Housing – Above & Below the Line.	QE	QE	QE, ZC	CA hotel or corporate housing only; no private residences or Airbnb. QE, ZC for editorial only if staff is OZ during the applicable period.

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
155-02	Housing / Living Expenses – Below The Line	QW	QW	QW, ZW	If paid to qualified labor direct through payroll.
150-02	Housing – Location Survey	QE	QE	QE, ZC	CA hotel or corporate housing only; no private residences or Airbnb.
110-19	Housing – Studio Executives	NQ	NQ	NQ	
471-06	Insurance – Automobile Liability	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-02	Insurance – Errors & Omissions	NQ	NQ	NQ	
471-08	Insurance – Essential Element	NQ	NQ	NQ	
471-03	Insurance – General Liability	QE	QE	QE	Must be purchased from a CA based broker. Only costs concerning work in CA qualify.
471-07	Insurance – Guild Travel	QE	QE	QE	
471-35	Insurance – Miscellaneous Premiums	QE	QE	QE	
471-01	Insurance – Production Package	QE	QE	QE	
471-04	Insurance – Umbrella Policy	QE	QE	QE	
471-05	Insurance – Workers' Compensation	QE	QE	QE	
471-25	Insurance – Recoverable Costs	QE	QE	QE	Must be deducted from qualified expenditure total.
471-09	Insurance Adjusters	QE	QE	QE	
471-010	Insurance Auditors	QE	QE	QE	
471-12	Insurance Deductibles	NQ	NQ	NQ	
470-07	Intern Salaries – Career Readiness	NQ	NQ	NQ	
470-40	Intern Salaries – Paid	QW	QW	QW, ZW	
364-36	Internegative	QE	QE	QE	Limit one.
470-40	Interns – Career Readiness	NQ	NQ	NQ	
364-35	Interpositive	QE	QE	QE	Limit one.
112-10	Interpreters	QW	QW	QW, ZW	
368-23	Lab Processing – Titles & Opticals	QE	QE	QE	
367-35	Lab Processing – Visual Effects	QE	QE	QE	
120-03	Lamp Operators	QW	QW	QW, ZW	
120-07	Lamp Operators, Additional	QW	QW	QW, ZW	
363-30	Layback	QE	QE	QE	
123-03	Leadperson	QW	QW	QW, ZW	
470-70	Legal Expenses, including Production, Labor Relations & Music Legal	QE	QE	QE	Excludes financing, distribution, or marketing legal fees.
361-10	Librarian	QW	QW	QW	QE if paid through 3 <sup>rd</sup> party vendor.
365-12	Library/Archive Fees	QE	QE	QE	
102-20 364-01	License Fees	NQ	NQ	NQ	
367-47	Lidar	QE, VU	QE, VU	QE, VU	

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
115-86	Lighting Platforms	QE	QE	QE, ZE	ZE if rented and fully consumed OZ during the applicable period.
147-46	Limousines & Taxis	QE	QE	QE, ZE	ZE if rented OZ and used only OZ during the applicable period.
104-03	Line Producer	NQ	NQ	NQ	
118-05	Loaders	QW	QW	QW, ZW	
150-42	Location Expenses, Miscellaneous	QE	QE	QE, ZE	QE, ZE if rented or purchased OZ and fully consumed OZ during the applicable period.
112-12	Location Manager	QW	QW	QW, ZW	
112-13	Location Manager, Assistant	QW	QW	QW, ZW	
112-14	Location Scouts	QW	QW	QW, ZW	
107-63 363-09	Loop Group	NQ	NQ	NQ	
363-08	Looping & ADR Facility	QE	QE	QE	Facility charges only; no performers.
###-60	Loss and Damages	QE	QE	QE, ZE	
110-30 372-13 150-05	Luggage Fees	QE	QE	QE, ZE	Intrastate travel only. Must be purchased from a CA vendor. ZE: Must be purchased from an OZ CA vendor for OZ work during the applicable period.
362-11	M & E Editing	QE	QE	QE	QW if paid directly to the individual.
363-24	Mag Transfers	QE	QE	QE	
368-13	Main & End Title Sequences	QE	QE	QE	Work must be performed in CA.
147-41	Maintenance & Supplies	QE	QE	QE, ZE	ZE if rented and/or purchased OZ and fully consumed OZ.
127-21 127-22 127-27	Makeup Artists –Prosthetic	QW	QW	QW, ZW	If paid directly through payroll; otherwise QE or QE, ZE if work performed totally OZ
127-02	Makeup Artists	QW	QW	QW, ZW	
127-07	Makeup Artists – Additional	QW	QW	QW, ZW	
127-05	Makeup Artists – Body	QW	QW	QW, ZW	
127-01	Makeup Artists – Key	QW	QW	QW, ZW	
367-65	Materials & Supplies – Visual Effects	QE	QE	QE	
367-45	Matte Shots	QE, VU	QE, VU	QE, VU	
###-48	Meal Allowance – Above The Line	NQ	NQ	NQ	
###-45	Meal Allowances – ATL Staff	QW	QW	QW, ZW	On Qualified Labor only.
###-45	Meal Allowances – Crew	QW	QW	QW, ZW	
111-55	Meal Penalties - Extras	QW	QW	QW, ZW	On Qualified Labor only.
107-55 108-55	Meal Penalties – Cast	NQ	NQ	NQ	
###-23	Meal Penalties – Crew	QW	QW	QW, ZW	On Qualified Labor only.

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZE = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
135-05	Mechanic/Automobile Service Person	QW	QW	QW, ZW	
122-08	Mechanical Effects – Rigging and Striking	QW	QW	QW, ZW	
122-03 122-07	Mechanical Effects Assistants	QW	QW	QW, ZW	
122-01	Mechanical Effects Coordinator	QW	QW	QW, ZW	
122-02	Mechanical Effects Foreman	QW	QW	QW, ZW	
122-09	Mechanical Effects Manufacturing Labor	QW	QW	QW, ZW	
122-10	Mechanical Effects Manufacturing Materials	QE	QE	QE, ZE	
363-44	Media & Raw Stock – Post Sound	QE	QE	QE	
364-28	Media Conform/Download	QE	QE	QE	
361-48	Messengers – Post Production	QE	QE	QE	Within CA only.
###-44	Messengers – Pre Production & Production	QE	QE	QE, ZE	QE, ZC if trip begins and ends Out of Zone during the applicable period.
###-47	Mileage Allowance – ATL Staff	QW	QW	QW	On qualified labor only. QW, ZW for OZ local residents only.
###-47	Mileage Allowance – BTL	QW	QW	QW, ZW	ZW for OZ local hires only.
109-47	Mileage Allowance – Cast	NQ	NQ	NQ	
###-47	Mileage Allowance - Crew	QW	QW	QW, ZW	On qualified labor only. QW, ZW for OZ local residents only.
105-47	Mileage Allowance – Director(s)	NQ	NQ	NQ	
###-47	Mileage Allowance – Post	QW	QW	QW, ZW	ZW only during applicable period if editorial staff is out of zone.
104-47	Mileage Allowance – Producers	NQ	NQ	NQ	
107-47	Mileage Allowance – Stunt Coordinator	QW	QW	QW, ZW	Qualified labor for off-camera work days only.
102-47	Mileage Allowance – Writers	NQ	NQ	NQ	
367-24	Miniature Model Shop	QE	QE	QE	
367-23	Miniature Supervising Crew	QE	QE	QE	QW if paid direct through payroll.
119-01	Mixer - Production Sound	QW	QW	QW, ZW	
363-05	Mixers – Re-recording/Dubbing	QE	QE	QE	QW if paid direct through payroll.
367-18	Motion Capture	QE	QE	QE	
367-19	Motion Control	QE	QE	QE	
470-25	MPAA Rating Fee	QE	QE	QE	
366-04	Music Consultant	QW	QW	QW	Subject to review of duties.
366-09	Music Contractor	QW	QW, MU	QW, MU	For scoring/track recording only.
365-11	Music Editing Package, Contracted	QE	QE	QE	
370-02	Music Editorial Staff	QW	QW	QW	If paid to third party vendor then QE.
364-55	Music Media and Hard Drives	QE	QE	QE	
366-03	Music Supervisors	NQ	NQ	NQ	

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
363-25	Music Tracking Transfer	QE	QE	QE	
366-11	Musicians – Pre Score	QW	QW, MU	QW, MU	
366-12	Musicians – Scoring	QW	QW, MU	QW, MU	
111-09 36619	Musicians – Sideline	QW	QW	QW, ZW	
361-17	Negative Cutting	QE	QE	QE	
140-18	Negative Developing	QE	QE	QE, ZE	
367-36	Negative Pulling	QE	QE	QE	
364-10	Negative Splicing	QE	QE	QE	
364-21	Off Line Edit	QE	QE	QE	
364-22	On Line Editing	QE	QE	QE	
370-05	On Line Editing – Previews	NQ	NQ	NQ	
475-30	Online Photo Approval Service	QE	QE	QE	Must be based in CA.
364-08	Optical Sound Tracks	QE	QE	QE	Limit one.
364-09	Optical Sound Tracks Stock	QE	QE	QE	
366-06	Orchestration	QW	QW, MU	QW, MU	
367-08	Overtime – VFX Staff	QW, VU	QW, VU	QW, VU	On qualified labor only.
470-36	P Card Fees	QE	QE	QE	If issued by CA-based company.
114-13	Paint Foreman – Construction	QW	QW	QW, ZW	
116-09	Painters, Stand By	QW	QW	QW, ZW	
364-45	PAL Versions	NQ	NQ	NQ	
364-48	Pan & Scan – Domestic	QE	QE	QE	
364-49	Pan & Scan – Foreign	NQ	NQ	NQ	
159-43	Parking	QE	QE	QE	Must have receipts; Parking violations are NQ
110-21	Per Diem – Above The Line	NQ	NQ	NQ	
110-28	Per Diem – Above The Line Staff	QW	QW	QW, ZW	On qualified labor only.
150-03	Per Diem – Location Survey	QW	QW	QW, ZW	On qualified labor only.
372-03	Per Diem – Post Production Crew	QW	QW	QW, ZW	On qualified labor only. ZW if editorial staff is OZ during the applicable period.
110-22	Per Diem – Studio Executives	NQ	NQ	NQ	
110-27	Per Diem – Stunts	QW	QW	QW, ZW	On qualified labor only.
147-42	Permits/Tolls/Parking/Etc.	QE	QE	QE, ZE	ZC if rented and/or purchased OZ and fully consumed OZ.
183-16	PH & W – Teamsters	QW	QW	QW, ZW	On qualified labor only.
183-15	PH& W - Crew	QW	QW	QW, ZW	On qualified labor only.
183-17	PH&W - DGA	QW	QW	QW, ZW	On qualified labor only.
111-04	Photo Doubles	QW	QW	QW, ZW	Must be paid on an extras voucher.

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
135-01	Picture Vehicle Coordinator	QW	QW	QW, <a href="#">ZW</a>	
135-02	Picture Vehicle Coordinator, Assistant	QW	QW	QW, <a href="#">ZW</a>	
367-27	Plate / Element Tests & Shoot– Visual Effects	QE	QE	QE	
363-31	Playback – Post Production	QE	QE	QE	
128-03	Playback Operator	QW	QW	QW, <a href="#">ZW</a>	
128-04	Playback Operator Assistant	QW	QW	QW, <a href="#">ZW</a>	
140-65	Polaroid Film	QE	QE	QE, <a href="#">ZE</a>	
361-09	Post Supervisor	QW	QW	QW	Subject to Salary cap (plus fringe and box rentals), if also receiving a producer credit.
111-07	Precision Drivers	QW	QW	QW, <a href="#">ZW</a>	
112-35	Prep/Board/Budget	QW	QW	QW, <a href="#">ZW</a>	If in CA after issuance of Credit Allocation Letter.
370-14	Preview Expenses, Misc.	NQ	NQ	NQ	
367-43	Pre-visualization/Post-Visualization	QE, <a href="#">VU</a>	QE, <a href="#">VU</a>	QE, <a href="#">VU</a>	
367-26	Process/Rear Projection (Hansard)	QE	QE	QE	
114-72	Processing – Film	QE	QE	QE, <a href="#">ZE</a>	
367-01	Producer – Visual Effects	NQ	NQ	NQ	
104-08	Producer Assistants	QW	QW	QW, <a href="#">ZW</a>	
104-90	Producer Overhead Charge	NQ	NQ	NQ	
104-07	Producer Secretaries	QW	QW	QW, <a href="#">ZW</a>	
104-01	Producers	NQ	NQ	NQ	
470-44	Product Placement Credits	NQ	NQ	NQ	
470-50	Product Placement Staff	NQ	NQ	NQ	
361-06	Production Assistants – Post	QW	QW	QW, <a href="#">ZW</a>	QW, <a href="#">ZW</a> for Principal Photography only if editorial staff is working out of zone during applicable period.
112-11	Production Assistants – Set and Office	QW	QW	QW, <a href="#">ZW</a>	
367-12	Production Assistants – VFX (Office)	QW, <a href="#">VU</a>	QW, <a href="#">VU</a>	QW, <a href="#">VU</a>	
367-12	Production Assistants – VFX (On Set)	QW	QW	QW, <a href="#">ZW</a>	
367-13	Production Assistants – VFX (Post)	QW, <a href="#">VU</a>	QW, <a href="#">VU</a>	QW, <a href="#">VU</a>	
470-65	Production Company Formation Fees	QE	QE	QE	Only if formed and filed in the state of CA during the qualifying period.
112-07	Production Coordinator	QW	QW	QW, <a href="#">ZW</a>	
112-08	Production Coordinator, Assistant	QW	QW	QW, <a href="#">ZW</a>	
114-01	Production Designer	QW	QW	QW, <a href="#">ZW</a>	
112-01	Production Manager	QW	QW	QW, <a href="#">ZW</a>	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.

QW = Qualified Wages  
[ZW](#) = Out of Zone Wages  
[MU](#) = Music Uplift

QE = Qualified Expenditures  
[ZE](#) = Out of Zone Expenditures  
[OZ](#) = Out of 30 mile studio zone

NQ = Not-Qualified  
[ZC](#) = Out of Zone Consumables  
[VU](#) = Visual Effects Uplift



Acct #	Description	Indie	In Zone	Out of Zone	Comments
150-31	Production Office Rent	QE	QE	QE, <a href="#">ZC</a>	
150-40	Production Office Supplies	QE	QE	QE, <a href="#">ZE</a>	
470-71	Production Services Company Fees	NQ	NQ	NQ	
112-05	Production Supervisor	QW	QW	QW, <a href="#">ZW</a>	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
361-21	Projection - Animation	QE	QE	QE	
367-32	Projection - Dailies	QE	QE	QE	
369-01	Projectionists – Post	QE	QE	QE	NQ if for previews.
370-10	Projectionists – Previews	NQ	NQ	NQ	
364-50	Promo Dubs	NQ	NQ	NQ	Publicity related costs do not qualify.
475-43	Promotional Materials	NQ	NQ	NQ	
131-09	Prop Manufacturing – Labor	QW	QW	QW, <a href="#">ZW</a>	Labor must be in CA; QE or (QE, <a href="#">ZE</a> ) if not paid directly.
131-10	Prop Manufacturing – Materials	QE	QE	QE, <a href="#">ZE</a>	
470-72	Property Taxes	NQ	NQ	NQ	
131-01	Propmaster	QW	QW	QW	
131-02	Propmaster, Assistant				
131-03	Propmaster, Second Assistant				
131-07	Prop Persons, Additional				
131-42	Props – Electronic	QE	QE	QE, <a href="#">ZE</a>	Subject to digital asset reduction
475-11	Publicist	NQ	NQ	NQ	
367-51	Pulls – Visual Effects	QE	QE	QE	Does not qualify for uplift
107-03	Puppet Captain	QW	QW	QW, <a href="#">ZW</a>	Off-camera work only.
107-04	Puppeteers	NQ	NQ	NQ	
135-41	Purchases – Aircraft	QE	QE	QE, <a href="#">ZE</a>	
123-11	Purchases – Electronic	QE	QE	QE, <a href="#">ZE</a>	Subject to digital asset reduction.
364-44	Purchases – Magnetic Film	QE	QE	QE	
366-40	Purchases – Music	QE	QE	QE	
470-32	Purchases – Online	QE	QE	QE	If used in CA, shipped from a CA vendor. (See Tracking Tips)
475-40	Purchases – Previews	NQ	NQ	NQ	
###-40	Purchases – Production	QE	QE	QE, <a href="#">ZE</a>	
###-40	Purchases – Raid Drive	QE	QE	QE	Not subject to digital asset reduction.
135-43	Purchases – Train / Railroad	QE	QE	QE, <a href="#">ZE</a>	QE, <a href="#">ZC</a> if rented OZ and fully consumed OZ during the applicable period.
364-43	Purchases – Video Tape Stock/Media	QE	QE	QE	
364-52	Quality Control Checks and Fixes	QE	QE	QE	
364-29	Quicktimes	QE	QE	QE	

QW = Qualified Wages  
ZW = Out of Zone Wages  
MU = Music Uplift

QE = Qualified Expenditures  
ZE = Out of Zone Expenditures  
OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
ZC = Out of Zone Consumables  
VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
###-40	Raid Drives	QE	QE	QE	Not subject to digital asset reduction.
124-03	Ramrods	QW	QW	QW, ZW	If paid directly through payroll.
140-17	Raw Stock – Production	QE	QE	QE, ZE	Deduct rebates, including studio usage rebates.
368-33	Raw Stock – Titles & Opticals	QE	QE	QE	
470-73	Record Retention (Scanning Documents)	QE	QE	QE	
367-49	Recording – Visual Effects	QE, VU	QE, VU	QE, VU	
363-20	Records and Supplies	QE	QE	QE	
109-01	Rehearsals – Non-Cast Readers	QW	QW	QW, ZW	
366-10	Rehearsals Equipment - Music	QE	QE, MU	QE, MU	
364-39	Release Print – Showprint	QE	QE	QE	Limit one.
159-50	Rentals - Stage / Backlot	QE	QE	QE	
135-51	Rentals – Aircraft	QE	QE	QE, ZE	QE, ZC if rented OZ and fully consumed OZ during the applicable period.
122-50	Rentals – Creature Effects	QE	QE	QE	ZC if rented OZ and used only OZ during the applicable period.
361-50	Rentals – Editorial	QE	QE	QE	If editorial crew is out of zone, then QE, ZC for applicable period OZ.
111-50	Rentals – Extras Casting	QE	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
120-55	Rentals – Generator	QE	QE	QE, ZE	QE, ZC if rented OZ and fully consumed OZ during the applicable period.
366-51	Rentals - Instruments	QE	QE, MU	QE, MU	MU only applies for scoring session.
150-32	Rentals – Location Office Furniture & Equip. Rentals	QE	QE	QE, ZE	ZC if rented from OZ vendor and used only OZ during applicable period
115-70	Rentals – Mill	QE	QE	QE, ZE	ZC if rented and fully consumed OZ during the applicable period.
366-50	Rentals – Music Scoring	QE	QE, MU	QE, MU	For scoring/track recording only.
367-54	Rentals – Office	QE	QE	QE	
150-33	Rentals – Office Phones & Communication Equip.	QE	QE	QE, ZE	ZC if rented from OZ vendor and used only OZ during applicable period
475-50	Rentals – Previews	NQ	NQ	NQ	
###-50	Rentals – Production	QE	QE	QE	ZC if purchased OZ and consumed OZ during the applicable period.
109-50	Rentals – Rehearsal Space	QE	QE	QE, ZC	
115-93	Rentals – Scaffolding	QE	QE	QE, ZE	ZC if rented and fully consumed OZ during the applicable period.
159-52	Rentals – Storage Space	QE	QE	QE	
108-42	Rentals – Stunt Equipment/Rigging	QE	QE	QE, ZE	ZC if purchased or rented OZ and used only OZ during the applicable period.

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
370-12	Rentals – Theater (Previews)	NQ	NQ	NQ	
135-53	Rentals – Train / Railroad Rentals	QE	QE	QE, <a href="#">ZE</a>	QE, <a href="#">ZC</a> if rented OZ and fully consumed OZ during the applicable period.
367-64	Rentals – Visual Effects	QE	QE	QE	.
125-51	Rentals – Wardrobe Rentals	QE	QE	QE, <a href="#">ZE</a>	
125-52	Rentals – Wardrobe Shop	QE	QE	QE	
127-41	Rentals – Wigs	QE	QE	QE, <a href="#">ZE</a>	
159-51	Rentals – Working Space	QE	QE	QE	
159-60	Repairs & Restoration	QE	QE	QE	
361-60	Repairs, Editing Equipment	QE	QE	QE	
102-18	Research - Script Clearance	QE	QE	QE	
114-73	Research Materials – Art Department	QE	QE	QE, <a href="#">ZE</a>	
102-05	Research Materials – Script	QE	QE	QE	
365-10	Researcher – Music Editorial	QW	QW	QW	
125-19	Restocking Fee – Wardrobe	QE	QE	QE, <a href="#">ZE</a>	
470-74	Reusable Water Bottles	QE	QE	QE	
116-54 120-53	Rigging Package	QE	QE	QE, <a href="#">ZE</a>	<a href="#">ZC</a> if rented OZ and used only OZ during the applicable period.
366-15	Rights & Clearances	NQ	NQ	NQ	
470-75	Safety Advisor, "Green" Advisor	QE	QE	QE	QW if paid directly to individual or through payroll.
108-43	Safety Advisors	QW	QW	QW, <a href="#">ZW</a>	Must be paid directly through payroll, otherwise QE, QE/ <a href="#">ZC</a> .
111-05	SAG Extras Adjustments	QW	QW	QW, <a href="#">ZW</a>	Does not include upgrades to performers.
183-18	SAG Extras PH&W	QW	QW	QW, <a href="#">ZW</a>	On qualified labor only.
367-31	Scanning – Visual Effects	QE	QE	QE	
112-75 470-76	Scenechronize Subscription	QE	QE	QE	
366-18	Score Album Costs (Except Mastering)	QE	QE	QE	
366-13	Scoring Stage	QE	QE, <a href="#">MU</a>	QE, <a href="#">MU</a>	
369-51	Screening Room Rentals	QE	QE	QE	Studio must be located in CA; excludes previews.
102-18	Script Clearance Research	QE	QE	QE	
102-08	Script Duplication	QE	QE	QE, <a href="#">ZE</a>	
102-03	Script Editors and Consultants	NQ	NQ	NQ	
102-85	Script Publication Fee (Features)	NQ	NQ	NQ	Paid to writer.
112-06	Script Supervisor	QW	QW	QW, <a href="#">ZW</a>	

QW = Qualified Wages  
ZW = Out of Zone Wages  
MU = Music Uplift

QE = Qualified Expenditures  
ZE = Out of Zone Expenditures  
OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
ZC = Out of Zone Consumables  
VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
102-06	Script Timing	QE	QE	QE	QW if paid directly to qualified labor; QW, ZW if work is OZ.
470-20	SDDS Sound License Fees	NQ	NQ	NQ	
364-31	SDR Color Correction (Primary Grade: P3 for D-Cinema)	QE	QE	QE	
125-09	Seamstress/Tailor	QW	QW	QW, ZW	QE or (QE, ZE) if paid to outside vendor.
141-##	Second Unit	Same as 1 <sup>st</sup> Unit	Same as 1 <sup>st</sup> Unit	Same as 1 <sup>st</sup> Unit	Uplifts for PP Days wages and spend also apply to 2 <sup>nd</sup> Unit.
105-02	Second Unit Director	NQ	NQ	NQ	
102-07	Secretaries	QW	QW	QW, ZW	
112-09	Secretaries – Production	QW	QW	QW, ZW	
116-17 150-11 159-04	Security/Watchman	QE	QE	QE, ZC	QW or (QW, ZW) if paid directly to the individual through payroll. Third party must be OZ to qualify as ZC.
147-48	Self-Drive Vehicle Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
115-01	Set Construction Labor	QW	QW	QW, ZW	
115-02	Set Construction Materials Purchase & Rentals	QE	QE	QE, ZE	
123-01	Set Decorator	QW	QW	QW, ZW	
114-04	Set Designers	QW	QW	QW, ZW	
123-02	Set Dressers	QW	QW	QW, ZW	
123-09	Set Dressing Manufacturing/Labor	QW	QW	QW, ZW	
114-06	Set Model Builders	QW	QW	QW, ZW	
115-05	Set Striking – Equipment Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
115-03	Set Striking – Labor	QW	QW	QW, ZW	
115-04	Set Striking – Materials Purchases	QE	QE	QE, ZE	
367-09	Set Survey Technician / Matchmover	QW	QW	QW	
115-10	Sets, Fold and Hold	QE	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
150-41 365-47 367-55	Shipping	QE	QE	QE	Within CA only.
470-33	Shipping - Online	QE	QE	QE	If shipped within the state.
142-##	Shooting Units, Additional	Same as 1 <sup>st</sup> Unit	Same as 1 <sup>st</sup> Unit	Same as 1 <sup>st</sup> Unit	
183-13	Sick Pay Accrual	NQ	NQ	NQ	NQ in initial budget; QW when actually paid.
183-14	Sick Pay Paid	QW	QW	QW, ZW	
367-20	Simulcam	QE	QE	QE	

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
366-05	Singers	QW	QW	QW	In CA; excludes star vocalists.
114-05	Sketch/Storyboard Artists	QW	QW	QW, ZW	
470-76	Software Purchases	NQ	NQ	NQ	
470-77	Solar Power Cells	QE	QE	QE	
366-14	Song Purchases	NQ	NQ	NQ	
366-02	Songwriters	NQ	NQ	NQ	
363-53	Sound Deliverables – Domestic, M & E Masters and Protection Copies	QE	QE	QE	
363-53	Sound Deliverables – Promotion and Publicity	NQ	NQ	NQ	
362-01	Sound Designer	QE	QE	QE	QW if paid directly to the individual.
470-20	Sound License Fees (Dolby, DTS,SDDS)	NQ	NQ	NQ	
362-15	Sound Package – Post (Outside Contractor)	QE	QE	QE	QW if paid directly to individual
119-52	Sound Package – Production	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
363-01	Sound Reprints	QE	QE	QE	
365-63	Sound Tracks, Stock	NQ	NQ	NQ	
140-63	Sound Transfers	QE	QE	QE, ZE	
366-20	Soundtrack Album Track Costs	QE	QE, MU	QE, MU	For scoring/track recording only.
120-09	Special Equipment Operator	QW	QW	QW, ZW	
120-54	Specialty Lighting	QE	QE	QE, ZE	QE, ZC if rented OZ and fully consumed OZ during the applicable period.
121-03	SPFX Assistants	QW	QW	QW, ZW	
121-01	SPFX Coordinator	QW	QW	QW, ZW	
121-02	SPFX Foreman	QW	QW	QW, ZW	
121-07	SPFX Labor, Additional	QW	QW	QW, ZW	
121-09	SPFX Manufacturing	QE	QE	QE, ZE	
121-08	SPFX Rigging and Striking	QW	QW	QW, ZW	
142-##	Splinter Shooting Units	Same as 1 <sup>st</sup> Unit			
135-44	Stage Coach/Wagon Purchases & Supplies	QE	QE	QE, ZE	
159-50	Stage Rentals	QE	QE	QE	
109-15	Stand Ins – Cast Rehearsal	QW	QW	QW, ZW	
111-03	Stand-Ins	QW	QW	QW, ZW	
115-92	Start-Up Expenses, Construction	QE	QE	QE, ZE	ZC if rented and fully consumed OZ during the applicable period.
106-52	Starwagons	QE	QE	QE, ZE	
118-09	Steadicam Assistant	QW	QW	QW, ZW	
118-08	Steadicam Operator	QW	QW	QW, ZW	
367-30	Stereographer – Visual Effects	QE	QE	QE	QW if paid direct through payroll.

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
140-66	Still Film/HD Stills Expense	QE	QE	QE, ZE	
118-06	Still Photographer – Production	QW	QW	QW, ZW	
475-05	Stills Photographer – Publicity	NQ	NQ	NQ	
140-66	Stills Supplies – Production	QE	QE	QE	
475-41	Stills Supplies – Publicity	NQ	NQ	NQ	
364-61	Stock Footage License/Reuse Fees	NQ	NQ	NQ	
364-54	Stock Picture Footage Processing	QE	QE	QE	If within CA.
114-71	Stock Units	QE	QE	QE, ZE	ZC if purchased OZ and fully consumed OZ during the applicable period.
367-22	Stop Motion Photography	QE	QE	QE	QW if paid directly to individual
101-01	Story Rights – Purchase	NQ	NQ	NQ	
115-83	Strike – General Non Labor	QE	QE	QE, ZE	ZC if rented and fully consumed OZ during the applicable period.
470-78	Studio Charges for Specific Items	QE	QE	QE	All related party transactions subject to review.
366-31	Studio Engineers and Supplies – Music	QE	QE, MU	QE, MU	
470-85	Studio Entertainment	NQ	NQ	NQ	
470-86	Studio Overhead Allocations	NQ	NQ	NQ	
362-51	Studio Rentals – ADR, Foley and Sound Recording	QE	QE	QE	
108-40	Stunt /Rigging Supplies	QE	QE	QE, ZE	ZC if purchased or rented OZ and used only OZ during the applicable period.
108-10	Stunt Adjustments	NQ	NQ	NQ	
108-01	Stunt Coordinator	QW	QW	QW, ZW	Off-camera work only.
108-02	Stunt Performers/Doubles	NQ	NQ	NQ	Includes rehearsals.
108-03	Stunt Riggers/Safeties	QW	QW	QW, ZW	Off-camera work only.
364-57	Subtitling, Foreign Language Versions	NQ	NQ	NQ	
107-01	Supporting Cast/Day Players	NQ	NQ	NQ	
123-05 123-06	Swing Gang	QW	QW	QW, ZW	
364-26	Synch Print	QE	QE	QE	
106-15 111-15	Teacher	QW	QW	QW, ZW	
105-05	Technical Advisor	QW	QW	QW, ZW	
140-20	Telecine – Dailies Transfers– Film to Media	QE	QE	QE	
364-20	Telecine – Post	QE	QE	QE	
367-31	Telecine – Visual Effects	QE	QE	QE	
364-30	Temp Color Correction	QE	QE	QE	NQ if for previews.
370-04	Temp Dub	QE	QE	QE	

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
362-63	Temp Dub 3:1 Transfer	QE	QE	QE	
362-62	Temp Dub Labor	QE	QE	QE	QW if paid directly to the individual.
144-##	Tests	Same as 1 <sup>st</sup> Unit			
367-27	Tests, Plate/Element – Visual Effects	QE	QE	QE	
368-13	Textless Backgrounds	NQ	NQ	NQ	
363-26	Tie Lines	QE	QE	QE	CA costs only.
367-15	Time Code Sync Writer	QW	QW	QW	
101-06	Title Report	QE	QE	QE	If work performed in CA.
368-11	Titles Designer	QE	QE	QE	Work must be performed in CA. QW if paid directly to individual or loan out.
147-43	Traffic and Parking Fines	NQ	NQ	NQ	
124-07	Trainers/Handlers, Additional	QW	QW	QW, ZW	
362-64	Transfers – Sound Editorial	QE	QE	QE	
147-02	Transportation Captain	QW	QW	QW, ZW	
147-03	Transportation Co-Captain	QW	QW	QW, ZW	
147-01	Transportation Coordinator	QW	QW	QW, ZW	
159-65	Trash Bins & Trash Removal	QE	QE	QE	
115-95	Trash Disposal	QE	QE	QE, ZE	ZC if rented and fully consumed OZ during the applicable period.
367-75	Travel & Living Expenses – Visual Effects	QE	QE	QE	If completed by Vendor.
150-04 ###-31 372-04	Travel Agency Fees & Taxes	QE	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. Must be purchased from an OZ CA vendor for OZ work during the applicable period.
110-26 155-12 372-12	Travel Day Salaries – into and out of CA	NQ	NQ	NQ	
110-25 155-10 372-10	Travel Day Salaries, Crew – <u>Intrastate</u>	QW	QW	QW, ZW	Within CA only. On qualified labor only.
364-32	Trim Pass	QE	QE	QE	
364-45	TV Versions (Features)	NQ	NQ	NQ	
159-10	Utilities	QE	QE	QE	
183-09	Vacation Accrual	QW	QW	QW, ZW	
183-10	Vacation Paid	QW	QW	QW	
135-09	Vehicle Prop Manufacture	QW	QW	QW, ZW	
135-61	Vehicle Repair/ Restoration/ Maintenance	QE	QE	QE, ZE	QE, ZC if rented OZ and fully consumed OZ during the applicable period.
147-##	Vehicles	QW	QE	QE, ZE	ZC if rented and/or purchased OZ and fully utilized OZ.

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift



Acct #	Description	Indie	In Zone	Out of Zone	Comments
124-06	Veterinarian	QW	QW	QW, ZW	
128-07	Video Assist Labor, Miscellaneous	QW	QW	QW, ZW	If paid directly through payroll; otherwise QE or (QE, ZC).
128-01	Video Assist Operator	QW	QW	QW, ZW	
128-51	Video Assist Package	QE	QE	QE, ZE	ZC if rented OZ and fully consumed OZ during the applicable period.
364-47	Video Mastering	QE	QE	QE	No foreign distribution or marketing copies.
128-41	Video Transfers	QE	QE	QE, ZE	
140-32	Videotape/Hard Drives/Digital Cards	QE	QE	QE, ZE	Subject to digital asset reduction.
367-03	Visual Effects Coordinator	QW, VU	QW, VU	QW, VU	
367-04	Visual Effects Editor	QW, VU	QW, VU	QW, VU	
367-42	Visual Effects Outside Vendors	QE, VU	QE, VU	QE, VU	
367-12	Visual Effects PA (Office)	QW, VU	QW, VU	QW, VU	
367-12	Visual Effects PA (On Set)	QW	QW	QW	
367-13	Visual Effects PA (Post)	QW, VU	QW, VU	QW, VU	
367-01	Visual Effects Producer	NQ	NQ	NQ	
367-06	Visual Effects Storyboard Artist	QW, VU	QW, VU	QW, VU	
367-02	Visual Effects Supervisor	QW, VU	QW, VU	QW, VU	\$100,000 cap if also receiving a producer credit.
367-41	Visual Effects Vendor On-Set Supervision	QE, VU	QE, VU	QE, VU	
363-23	Vocal Mix Downs	QE	QE	QE	
119-51	Walkie Talkies	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
106-55	Wardrobe Allowance – Cast	NQ	NQ	NQ	
111-55	Wardrobe Allowance (Extras)	QW	QW	QW, ZW	On qualified labor only.
125-06	Wardrobe Assistants	QW	QW	QW, ZW	
125-08	Wardrobe Assistants, Additional				
125-20	Wardrobe Cleaning and Dyeing	QE	QE	QE, ZE	
125-10	Wardrobe Manufacturing Labor	QW	QW	QW, ZW	
125-41	Washing Machine & Dryer	QE	QE	QE, ZE	
131-05	Weapons Handler	QW	QW	QW, ZW	
###-15	Welfare Workers	QW	QW	QW, ZW	
102-25	WGA Registration Fee	NQ	NQ	NQ	
127-41	Wigs Rentals	QE	QE	QE, ZE	
367-46	Wire Removal	QE, VU	QE, VU	QE, VU	
367-14	Witness Cam Operator	QW	QW	QW	
364-33	Work Print/Reversal Dupes	QE	QE	QE	

QW = Qualified Wages  
 ZW = Out of Zone Wages  
 MU = Music Uplift

QE = Qualified Expenditures  
 ZE = Out of Zone Expenditures  
 OZ = Out of 30 mile studio zone

NQ = Not-Qualified  
 ZC = Out of Zone Consumables  
 VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
470-87	Work Visa Fees	NQ	NQ	NQ	
124-01	Wrangler, Head/Gang Boss	QW	QW	QW, <a href="#">ZW</a>	If paid directly through payroll.
124-02	Wranglers	QW	QW	QW, <a href="#">ZW</a>	If paid directly through payroll.
104-95	Wrap Party	NQ	NQ	NQ	
102-01	Writers	NQ	NQ	NQ	
102-40	Writing Materials & Supplies	QE	QE	QE, <a href="#">ZE</a>	

QW = Qualified Wages  
[ZW](#) = Out of Zone Wages  
[MU](#) = Music Uplift

QE = Qualified Expenditures  
[ZE](#) = Out of Zone Expenditures  
[OZ](#) = Out of 30 mile studio zone

NQ = Not-Qualified  
[ZC](#) = Out of Zone Consumables  
[VU](#) = Visual Effects Uplift